



#### ABSTRACT OF THE DISCLOSURE

A method of manufacturing a mirror having a reflection surface vertical to a surface of a silicon substrate. A mask material is formed on a surface of the silicon substrate. The silicon substrate is then anisotropically dry etched to form a surface disposed substantially parallel with a crystal face perpendicular to the surface of the silicon substrate. Thereafter, the silicon substrate, including the crystal face and the surface disposed substantially parallel with the crystal face, is anisotropically wet etched to form a reflection surface.